

LEGISLATIVE BILL 118

Approved by the Governor February 13, 2001

Introduced by Wickersham, 49

AN ACT relating to revenue and taxation; to amend section 77-1837, Reissue Revised Statutes of Nebraska; to change provisions relating to county treasurers' tax deeds; to repeal the original section; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1837, Reissue Revised Statutes of Nebraska, is amended to read:

77-1837. At any time within six months after the expiration of three years from the date of sale of any real estate for taxes or special assessments, if such real estate has not been redeemed, the county treasurer, on request, on production of the certificate of purchase, and upon compliance with the provisions of sections 77-1801 to ~~77-1837~~ 77-1863, shall execute and deliver to the purchaser or his or her heirs or assigns a deed of conveyance for the real estate described in such certificate. The failure of the county treasurer to issue the deed of conveyance if requested within the timeframe provided in this section shall not impair the validity of such deed if there has otherwise been compliance with the provisions of sections 77-1801 to 77-1863.

Sec. 2. Original section 77-1837, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.